Free State: Mangaung(MAN) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Financial Performance										
Property rates	250 173	278 236	345 558	394 830	394 830	394 830	405 477	445 409	497 078	550 375
Service charges	933 374	1 077 976	1 402 178	1 657 194	1 774 287	1 774 287	1 685 406	2 023 408	2 369 258	2 692 561
Investment revenue	122 929	117 247	133 384	151 531	52 046	52 046	108 982	32 336	32 991	34 994
Transfers recognised - operational	265 160	325 338	458 359	558 409	545 137	545 137	512 977	560 857	607 889	647 720
Other own revenue	256 596	282 428	242 660	327 621	486 052	486 052	209 400	804 696	863 660	921 550
Total Revenue (excluding capital transfers and contributions)	1 828 233	2 081 225	2 582 141	3 089 585	3 252 353	3 252 353	2 922 243	3 866 706	4 370 876	4 847 201
Employee costs	593 382	662 406	762 110	891 495	792 019	792 019	832 705	886 816	969 114	1 037 665
Remuneration of councillors	19 458	20 639	22 283	25 271	25 271	25 271	22 962	43 690	46 931	50 204
Depreciation & asset impairment	162 472	189 243	200 440	183 119	178 104	178 104	100 919	200 299	204 456	217 116
Finance charges	2 920	35 887	32 796	50 967	50 967	50 967	4 081	39 953	43 074	45 324
Materials and bulk purchases	496 081	616 906	791 421	986 922	984 922	984 922	848 314	1 260 365	1 574 058	1 851 553
Transfers and grants	5 610	1 254	1 409	2 033	2 033	2 033	1 750	2 159	2 076	3 697
Other expenditure	565 884	782 223	887 472	848 517	1 047 630	1 047 630	726 698	1 258 248	1 316 192	1 420 402
Total Expenditure	1 845 807	2 308 559	2 697 932	2 988 324	3 080 947	3 080 947	2 537 428	3 691 530	4 155 900	4 625 961
Surplus/(Deficit)	(17 574)	(227 334)	(115 791)	101 261	171 405	171 405	384 814	175 176	214 976	221 239
Transfers recognised - capital	336 945	455 977	401 947	229 520	502 242	502 242	5 000	571 745	513 427	559 884
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	319 372	228 643	286 156	330 781	673 648	673 648	389 814	746 920	728 403	781 123
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	319 372	228 643	286 156	330 781	673 648	673 648	389 814	746 920	728 403	781 123
Capital expenditure & funds sources										
Capital expenditure	**1 108 373**	586 466	702 491	373 256	789 711	789 711	447 906	824 147	774 470	756 354
Transfers recognised - capital	**627 465**	334 378	383 437	211 520	502 081	502 081	230 883	571 745	513 427	559 884
Public contributions & donations	**17 342**	22 541	15 978	19 968	20 884	20 884	13 195	23 181	24 877	24 888
Borrowing	**-**	-	-	69 970	69 970	69 970	21 662	110 547	69 453	10 000
Internally generated funds	**463 566**	229 547	303 077	71 799	196 776	196 776	182 165	118 675	166 712	161 581
Total sources of capital funds	**1 108 373**	586 466	702 491	373 256	789 711	789 711	447 906	824 147	774 470	756 354
Financial position										
Total current assets	**750 339**	749 396	522 911	787 198	787 198	787 198	9 410 696	841 696	864 954	936 008
Total non current assets	**3 312 535**	2 810 492	4 235 525	3 416 507	3 416 507	3 416 507	56 578 030	5 546 981	6 107 464	6 635 197
Total current liabilities	**630 971**	919 100	918 706	671 191	671 191	671 191	12 343 421	706 515	724 170	736 022
Total non current liabilities	**22 439**	380 970	436 444	479 035	479 035	479 035	5 279 926	544 704	614 333	624 509
Community wealth/Equity	**3 409 465**	2 259 818	3 403 286	3 053 479	3 053 479	3 053 479	48 365 379	5 137 459	5 633 914	6 210 673
Cash flows										
Net cash from (used) operating	**416 039**	736 338	596 492	332 592	(125 397)	(125 397)	726 745	950 673	975 876	1 004 877
Net cash from (used) investing	**(448 429)**	(629 752)	(908 760)	(373 256)	31 192	31 192	(736 122)	(1 044 445)	(1 034 063)	(991 299)
Net cash from (used) financing	**(6 371)**	27 668	73 247	67 152	83 790	83 790	14 310	99 414	57 552	(11 417)
Cash/cash equivalents at the year end	**(23 546)**	135 492	45 461	36 365	4 753	4 753	20 101	7 460	6 825	8 986
Cash backing/surplus reconciliation										
Cash and investments available	**228 123**	284 491	45 472	335 508	335 508	335 508	2 847 774	267 470	306 835	283 996
Application of cash and investments	**347 178**	912 782	718 974	291 656	302 148	302 148	9 034 035	257 715	267 543	194 623
Balance - surplus (shortfall)	**(119 055)**	(628 291)	(673 503)	43 852	33 360	33 360	(6 186 262)	9 755	39 292	89 373
Asset management										
Asset register summary (WDV)	**1 108 373**	586 466	702 491	4 057 159	789 711	789 711	447 906	824 147	774 470	756 354
Depreciation & asset impairment	**162 472**	189 243	200 440	183 119	178 104	178 104	100 919	200 299	204 456	217 116
Renewal of Existing Assets	**185 417**	241 823	285 588	157 735	283 019	283 019	145 127	336 299	224 409	243 418
Repairs and Maintenance	**98 107**	142 169	132 939	158 971	166 525	166 525	-	216 941	228 851	242 002
Free services										
Cost of Free Basic Services provided	**-**	-	258 354	63 759	63 759	63 759	63 759	69 615	75 824	81 433
Revenue cost of free services provided	**220 060**	277 906	368 777	55 461	55 461	55 461	55 461	60 486	65 782	71 547
Households below minimum service level										
Water:	1	2	0	3	3	3	3	3	3	3
Sanitation/sewerage:	6	2	5	5	5	5	5	5	5	3
Energy:	26	26	26	26	26	26	26	26	26	26
Refuse:	40	-	40	27	27	27	27	27	14	10

Free State: Mangaung(MAN) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published Figures

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue - Standard										
Governance and Administration		**962 948**	**1 128 278**	**1 201 193**	**1 214 834**	**1 511 275**	**1 511 275**	**1 822 519**	**1 864 439**	**2 011 651**
Executive & Council		386 366	463 231	470 971	319 358	613 897	613 897	843	910	983
Budget & Treasury Office		480 866	571 339	622 981	764 297	764 260	764 260	1 787 940	1 826 665	1 970 815
Corporate Services		95 716	93 708	107 240	131 180	133 118	133 118	33 736	36 864	39 853
Community and Public Safety		**40 628**	**33 166**	**14 962**	**34 453**	**34 409**	**34 409**	**42 608**	**46 436**	**49 846**
Community & Social Services		4 818	4 047	5 167	5 920	5 915	5 915	8 368	9 167	10 162
Sport And Recreation		11 730	1 431	1 594	1 540	1 536	1 536	482	531	584
Public Safety		10 519	6 208	2 498	8 008	7 998	7 998	20 537	22 211	23 191
Housing		11 636	17 711	5 414	16 962	16 942	16 942	12 948	14 243	15 625
Health		1 926	3 769	289	2 024	2 018	2 018	272	285	285
Economic and Environmental Services		**10 229**	**15 178**	**63 586**	**39 004**	**57 509**	**57 509**	**17 418**	**13 825**	**15 210**
Planning and Development		4 658	4 291	3 724	5 620	6 712	6 712	7 369	8 106	8 920
Road Transport		3 107	9 831	57 648	25 467	42 882	42 882	2 119	2 330	2 561
Environmental Protection		2 464	1 055	2 214	7 917	7 915	7 915	7 930	3 390	3 729
Trading Services		**1 136 942**	**1 345 009**	**1 687 967**	**2 013 732**	**2 134 322**	**2 134 322**	**2 536 918**	**2 938 716**	**3 307 402**
Electricity		669 992	783 733	1 037 152	1 236 488	1 357 082	1 357 082	1 590 042	1 883 750	2 157 628
Water		303 501	363 586	404 953	473 737	473 736	473 736	602 055	671 788	733 653
Waste Water Management		159 779	193 616	241 237	297 717	297 715	297 715	338 329	376 048	408 288
Waste Management		3 669	4 074	4 626	5 789	5 789	5 789	6 491	7 130	7 833
Other	4	**14 430**	**15 572**	**16 380**	**17 082**	**17 080**	**17 080**	**18 988**	**20 887**	**22 976**
Total Revenue - Standard	2	**2 165 178**	**2 537 202**	**2 984 087**	**3 319 105**	**3 754 595**	**3 754 595**	**4 438 450**	**4 884 303**	**5 407 085**
Expenditure - Standard										
Governance and Administration		**425 759**	**637 817**	**657 756**	**711 168**	**804 809**	**804 809**	**1 153 438**	**1 243 627**	**1 353 144**
Executive & Council		161 330	196 895	150 634	184 798	195 889	195 889	193 965	203 034	218 470
Budget & Treasury Office		97 481	249 380	274 536	240 852	259 065	259 065	732 956	796 231	863 592
Corporate Services		166 947	191 542	232 587	285 518	349 854	349 854	226 517	244 363	271 082
Community and Public Safety		**209 033**	**205 163**	**232 571**	**269 450**	**261 046**	**261 046**	**296 332**	**320 049**	**345 628**
Community & Social Services		29 673	33 842	36 100	43 068	42 457	42 457	89 845	96 793	104 306
Sport And Recreation		64 237	49 988	52 118	62 227	58 444	58 444	2 459	2 642	2 838
Public Safety		79 083	86 030	104 210	119 669	116 681	116 681	157 293	169 504	182 163
Housing		26 599	27 882	31 463	36 358	35 465	35 465	41 363	45 314	50 089
Health		9 440	7 422	8 681	8 128	7 998	7 998	5 372	5 796	6 233
Economic and Environmental Services		**156 024**	**191 027**	**271 076**	**256 925**	**246 079**	**246 079**	**187 397**	**192 507**	**206 582**
Planning and Development		24 801	27 813	33 337	41 869	43 084	43 084	34 796	32 097	34 561
Road Transport		120 223	150 303	223 485	195 092	183 318	183 318	128 611	137 760	147 652
Environmental Protection		11 000	12 911	14 254	19 964	19 677	19 677	23 990	22 650	24 368
Trading Services		**1 043 933**	**1 262 464**	**1 523 130**	**1 736 671**	**1 755 111**	**1 755 111**	**2 041 278**	**2 385 638**	**2 705 441**
Electricity		636 090	779 907	1 043 547	1 189 288	1 224 696	1 224 696	1 438 444	1 728 874	1 994 949
Water		267 854	315 926	307 971	344 812	340 632	340 632	402 198	440 039	474 514
Waste Water Management		72 738	88 409	91 406	117 094	119 535	119 535	122 748	132 939	144 893
Waste Management		67 251	78 222	80 206	85 477	70 248	70 248	77 889	83 785	91 084
Other	4	**11 058**	**12 088**	**13 398**	**14 110**	**13 902**	**13 902**	**13 085**	**14 078**	**15 167**
Total Expenditure - Standard	3	**1 845 807**	**2 308 559**	**2 697 932**	**2 988 324**	**3 080 947**	**3 080 947**	**3 691 530**	**4 155 900**	**4 625 961**
Surplus/(Deficit) for the year		**319 372**	**228 643**	**286 156**	**330 781**	**673 648**	**673 648**	**746 920**	**728 403**	**781 123**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Free State: Mangaung(MAN) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue By Source											
Property rates	2	250 173	278 236	345 558	394 830	394 830	394 830	405 477	445 409	497 078	550 375
Property rates - penalties and collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	593 163	681 423	966 793	1 167 997	1 285 090	1 285 090	1 169 317	1 409 096	1 681 916	1 934 203
Service charges - water revenue	2	244 439	285 954	303 538	338 520	338 520	338 520	371 964	445 979	499 255	549 979
Service charges - sanitation revenue	2	92 149	106 555	127 253	145 019	145 019	145 019	138 781	161 956	181 082	200 684
Service charges - refuse revenue	2	3 623	4 045	4 593	5 658	5 658	5 658	5 343	6 377	7 005	7 695
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		20 137	18 429	18 178	18 227	18 227	18 227	14 615	23 722	26 094	28 359
Interest earned - external investments		122 929	117 247	133 384	151 531	52 046	52 046	108 982	32 336	32 991	34 994
Interest earned - outstanding debtors		26 510	30 103	26 385	27 642	27 642	27 642	21 761	31 588	28 772	32 273
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		7 442	4 734	1 385	5 385	5 385	5 385	1 641	6 449	7 094	7 803
Licences and permits		265	242	201	753	753	753	203	569	626	688
Agency services		86 960	96 960	115 096	134 548	17 121	17 121	121 647	20 124	21 513	22 486
Transfers recognised - operational		265 160	325 338	458 359	558 409	545 137	545 137	512 977	560 857	607 889	647 720
Other own revenue	2	115 282	131 961	81 415	141 030	416 888	416 888	49 534	722 206	779 522	829 902
Gains on disposal of PPE		-	-	-	36	36	36	-	38	40	40
Total Revenue (excl. capital transfers and contributions)		**1 828 233**	**2 081 225**	**2 582 141**	**3 089 585**	**3 252 353**	**3 252 353**	**2 922 243**	**3 866 706**	**4 370 876**	**4 847 201**
Expenditure By Type											
Employee related costs	2	593 382	662 406	762 110	891 495	792 019	792 019	832 705	886 816	969 114	1 037 665
Remuneration of councillors		19 458	20 639	22 283	25 271	25 271	25 271	22 962	43 690	46 931	50 204
Debt impairment	3	53 615	169 022	93 235	87 557	91 557	91 557	87 557	150 327	157 183	166 054
Depreciation and asset impairment	2	162 472	189 243	200 440	183 119	178 104	178 104	100 919	200 299	204 456	217 116
Finance charges		2 920	35 887	32 796	50 967	50 967	50 967	4 081	39 953	43 074	45 324
Bulk purchases	2	496 081	616 906	791 421	986 922	984 922	984 922	848 314	1 260 365	1 574 058	1 851 553
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contractes services		41 318	72 983	174 274	153 469	178 936	178 936	132 627	171 687	177 619	190 584
Transfers and grants		5 610	1 254	1 409	2 033	2 033	2 033	1 750	2 159	2 076	3 697
Other expenditure	4,5	470 951	540 006	619 963	607 490	777 137	777 137	506 514	936 233	981 390	1 063 764
Loss on disposal of PPE		-	212	-	-	-	-	-	-	-	-
Total Expenditure		**1 845 807**	**2 308 559**	**2 697 932**	**2 988 324**	**3 080 947**	**3 080 947**	**2 537 428**	**3 691 530**	**4 155 900**	**4 625 961**
Surplus/(Deficit)		**(17 574)**	**(227 334)**	**(115 791)**	**101 261**	**171 405**	**171 405**	**384 814**	**175 176**	**214 976**	**221 239**
Transfers recognised - capital		336 945	455 977	401 947	229 520	502 242	502 242	5 000	571 745	513 427	559 884
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		**319 372**	**228 643**	**286 156**	**330 781**	**673 648**	**673 648**	**389 814**	**746 920**	**728 403**	**781 123**
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		**319 372**	**228 643**	**286 156**	**330 781**	**673 648**	**673 648**	**389 814**	**746 920**	**728 403**	**781 123**
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**319 372**	**228 643**	**286 156**	**330 781**	**673 648**	**673 648**	**389 814**	**746 920**	**728 403**	**781 123**
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		**319 372**	**228 643**	**286 156**	**330 781**	**673 648**	**673 648**	**389 814**	**746 920**	**728 403**	**781 123**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

8. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.

Free State: Mangaung(MAN) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure - Standard											
Governance and Administration		**40 008**	**8 816**	**10 881**	**-**	**7 090**	**7 090**	**2 811**	**94 717**	**74 068**	**103 585**
Executive & Council		3 176	100								
Budget & Treasury Office		14 815	831	1 087		6 000	6 000	2 286	9 000	9 000	4 000
Corporate Services		22 017	7 886	9 794		1 090	1 090	525	85 717	65 068	99 585
Community and Public Safety		**81 822**	**19 283**	**70 627**	**10 000**	**41 542**	**41 542**	**11 128**	**28 817**	**42 134**	**48 996**
Community & Social Services		17 067	64	1 750	5 000	6 737	6 737	163			
Sport And Recreation		21 419	499	1 063	5 000	10 000	10 000	2 955	8 002	28 540	39 006
Public Safety		26 416	13 658	35 831		13 138	13 138	2 743	20 291	10 632	9 990
Housing		16 286	5 062	31 982		11 668	11 668	5 266	484	2 963	
Health		634							40		
Economic and Environmental Services		**435 004**	**308 360**	**455 918**	**135 367**	**451 824**	**451 824**	**296 888**	**305 410**	**172 513**	**168 864**
Planning and Development		15 787	3 148	2 324	11 000	11 203	11 203	1 553	67 458	25 760	16 500
Road Transport		418 176	302 972	452 457	120 592	436 671	436 671	295 062	236 569	144 803	150 564
Environmental Protection		1 041	2 240	1 137	3 775	3 950	3 950	273	1 383	1 950	1 800
Trading Services		**546 888**	**250 007**	**165 066**	**227 889**	**289 255**	**289 255**	**137 079**	**394 054**	**480 955**	**434 909**
Electricity		146 508	107 501	102 075	49 488	124 792	124 792	47 389	144 002	147 767	163 467
Water		41 596	22 944	24 331	53 660	16 047	16 047	21 396	96 178	190 330	108 753
Waste Water Management		350 351	113 325	30 426	123 241	142 840	142 840	62 736	145 925	134 257	160 189
Waste Management		8 433	6 237	8 234	1 500	5 576	5 576	5 558	7 948	8 600	2 500
Other		**4 652**							**1 150**	**4 800**	
Total Capital Expenditure - Standard	3	**1 108 373**	**586 466**	**702 491**	**373 256**	**789 711**	**789 711**	**447 906**	**824 147**	**774 470**	**756 354**
Funded by:											
National Government		627 465	334 378	383 437	211 520	502 081	502 081	230 883	571 745	513 427	559 884
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	**627 465**	**334 378**	**383 437**	**211 520**	**502 081**	**502 081**	**230 883**	**571 745**	**513 427**	**559 884**
Public contributions and donations	5	17 342	22 541	15 978	19 968	20 884	20 884	13 195	23 181	24 877	24 888
Borrowing	6				69 970	69 970	69 970	21 662	110 547	69 453	10 000
Internally generated funds		463 566	229 547	303 077	71 799	196 776	196 776	182 165	118 675	166 712	161 581
Total Capital Funding	7	**1 108 373**	**586 466**	**702 491**	**373 256**	**789 711**	**789 711**	**447 906**	**824 147**	**774 470**	**756 354**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Free State: Mangaung(MAN) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
ASSETS											
Current assets											
Cash		227 959	284 482	45 461	162 155	162 155	162 155	1 286 353	7 460	6 825	8 986
Call investment deposits	1	162			173 344	173 344	173 344	1 561 293	260 000	300 000	275 000
Consumer debtors	1	372 446	314 104	326 754	299 483	299 483	299 483	4 717 895	412 133	405 322	498 512
Other debtors		91 795	96 710	83 187	95 234	95 234	95 234	1 109 800	91 711	80 973	80 234
Current portion of long-term receivables		19 529	4 322	14 060	9 410	9 410	9 410	227 578	19 149	21 693	24 238
Inventory	2	38 449	49 777	53 449	47 572	47 572	47 572	507 776	51 243	50 141	49 038
Total current assets		**750 339**	**749 396**	**522 911**	**787 198**	**787 198**	**787 198**	**9 410 696**	**841 696**	**864 954**	**936 008**
Non current assets											
Long-term receivables		43 338	15 199	11 776	13 717	13 717	13 717	244 006	10 628	10 096	9 592
Investments		3	9	10	9	9	9	127	10	10	10
Investment property								42 449			
Investment in Associate											
Property, plant and equipment	3	3 269 194	2 795 284	4 220 930	3 402 781	3 402 781	3 402 781	56 278 798	5 536 343	6 097 357	6 625 595
Agricultural											
Biological											
Intangible				2 808				12 651			
Other non-current assets											
Total non current assets		**3 312 535**	**2 810 492**	**4 235 525**	**3 416 507**	**3 416 507**	**3 416 507**	**56 578 030**	**5 546 981**	**6 107 464**	**6 635 197**
TOTAL ASSETS		**4 062 874**	**3 559 887**	**4 758 436**	**4 203 705**	**4 203 705**	**4 203 705**	**65 988 726**	**6 388 677**	**6 972 417**	**7 571 204**
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	1 656	1 785	1 976	11 021	11 021	11 021	27 029	18 121	23 254	21 929
Consumer deposits		53 532	57 729	63 476	69 110	69 110	69 110	822 169	74 857	81 414	88 627
Trade and other payables	4	575 782	859 586	853 254	591 060	591 060	591 060	11 494 223	613 537	619 502	625 467
Provisions											
Total current liabilities		**630 971**	**919 100**	**918 706**	**671 191**	**671 191**	**671 191**	**12 343 421**	**706 515**	**724 170**	**736 022**
Non current liabilities											
Borrowing		14 279	12 494	10 517	110 208	110 208	110 208	130 075	118 426	187 879	197 879
Provisions		8 160	368 476	425 926	368 828	368 828	368 828	5 149 852	426 278	426 454	426 630
Total non current liabilities		**22 439**	**380 970**	**436 444**	**479 035**	**479 035**	**479 035**	**5 279 926**	**544 704**	**614 333**	**624 509**
TOTAL LIABILITIES		**653 409**	**1 300 070**	**1 355 150**	**1 150 226**	**1 150 226**	**1 150 226**	**17 623 347**	**1 251 219**	**1 338 503**	**1 360 531**
NET ASSETS	5	**3 409 465**	**2 259 818**	**3 403 286**	**3 053 479**	**3 053 479**	**3 053 479**	**48 365 379**	**5 137 459**	**5 633 914**	**6 210 673**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		1 715 481	1 567 569	1 819 283	2 378 651	2 378 651	2 378 651	40 151 972	4 464 936	4 962 432	5 540 231
Reserves	4	1 693 983	692 249	1 584 003	674 829	674 829	674 829	8 213 407	672 522	671 482	670 442
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	**3 409 465**	**2 259 818**	**3 403 286**	**3 053 479**	**3 053 479**	**3 053 479**	**48 365 379**	**5 137 459**	**5 633 914**	**6 210 673**

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Free State: Mangaung(MAN) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		1 435 918	1 474 110	1 710 673	2 198 777	2 362 202	2 362 202	2 330 438	2 864 590	3 284 608	3 706 316
Government - operating	1	679 452	897 145	667 691	735 236	507 724	507 724	813 067	560 857	607 889	647 720
Government - capital	1					123 574	123 574		470 656	513 427	559 884
Interest				149 617		37 216	37 216		52 288	50 122	55 623
Dividends											
Payments											
Suppliers and employees		(562 713)	(565 342)	(1 804 785)	(800 226)	(3 150 787)	(3 150 787)	(755 490)	(2 976 903)	(3 458 014)	(3 940 369)
Finance charges		(1 136 617)	(1 069 575)	(123 468)	(1 801 195)	(3 137)	(3 137)	(1 661 271)	(18 657)	(20 082)	(20 600)
Transfers and grants	1			(3 237)		(2 189)	(2 189)		(2 159)	(2 076)	(3 697)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**416 039**	**736 338**	**596 492**	**332 592**	**(125 397)**	**(125 397)**	**726 745**	**950 673**	**975 876**	**1 004 877**
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE				(686 842)		20 582	20 582		23 219	24 917	24 928
Decrease in non-current debtors		2 237	1 321					28			
Decrease in other non-current receivables				(221 918)							
Decrease (increase) in non-current investments		56 500	30 081			745 027	745 027	(174 699)	(260 000)	(300 000)	(275 000)
Payments											
Capital assets		(507 166)	(661 153)		(373 256)	(734 417)	(734 417)	(561 451)	(807 664)	(758 980)	(741 227)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(448 429)**	**(629 752)**	**(908 760)**	**(373 256)**	**31 192**	**31 192**	**(736 122)**	**(1 044 445)**	**(1 034 063)**	**(991 299)**
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			31 215	(89 662)	69 970			11 830			
Borrowing long term/refinancing				161 692		79 154	79 154		110 547	69 453	10 000
Increase (decrease) in consumer deposits		(3 076)	(453)	1 217	681	8 136	8 136	5 068	6 000	6 600	7 260
Payments											
Repayment of borrowing		(3 295)	(3 094)		(3 498)	(3 500)	(3 500)	(2 589)	(17 133)	(18 501)	(28 677)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(6 371)**	**27 668**	**73 247**	**67 152**	**83 790**	**83 790**	**14 310**	**99 414**	**57 552**	**(11 417)**
NET INCREASE/(DECREASE) IN CASH HELD		**(38 761)**	**134 253**	**(239 021)**	**26 488**	**(10 415)**	**(10 415)**	**4 933**	**5 641**	**(635)**	**2 161**
Cash/cash equivalents at the year begin:	2	**15 215**	**1 239**	**284 482**	**9 877**	**15 168**	**15 168**	**15 168**	**1 819**	**7 460**	**6 825**
Cash/cash equivalents at the year end:	2	**(23 546)**	**135 492**	**45 461**	**36 365**	**4 753**	**4 753**	**20 101**	**7 460**	**6 825**	**8 986**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

Free State: Mangaung(MAN) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue &		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CAPITAL EXPENDITURE										
Total New Assets	1	**922 956**	**344 643**	**416 903**	**215 521**	**506 692**	**506 692**	**487 848**	**550 061**	**512 936**
Infrastructure - Road Transport		135 958	42 798	45 984	8 000	32 773	32 773	45 160	14 800	10 200
Infrastructure - Electricity		130 271	86 976	100 534	49 488	49 488	49 488	138 835	141 831	162 034
Infrastructure - Water		36 089	22 944	19 019	53 660	13 067	13 067	62 008	169 330	86 753
Infrastructure - Sanitation		349 250	111 795	27 208	68 058	94 126	94 126	65 017	114 848	110 705
Infrastructure - Other		36 876	45 978	158 290	24 500	258 050	258 050	69 033	39 223	62 000
Infrastructure		*688 444*	*310 491*	*351 035*	*203 706*	*447 504*	*447 504*	*380 054*	*480 031*	*431 691*
Community		164 866	12 722	25 124	2 500	35 534	35 534	30 579	20 970	23 395
Heritage assets		1 218	5 882							
Investment properties										
Other assets	6	68 428	15 548	40 744	9 315	23 655	23 655	77 215	49 059	57 849
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	**185 417**	**241 823**	**285 588**	**157 735**	**283 019**	**283 019**	**336 299**	**224 409**	**243 418**
Infrastructure - Road Transport		37 679	52 674	201 275	92 552	148 911	148 911	175 881	140 323	148 764
Infrastructure - Electricity		328	158	5 577	5 000	67 423	67 423	5 325	6 036	1 844
Infrastructure - Water		4 905	77	5 311		2 500	2 500	34 170	21 000	22 000
Infrastructure - Sanitation		861	1 631	3 339	55 183	48 714	48 714	80 908	19 410	49 483
Infrastructure - Other		556	3	6 462		2 500	2 500	7 930	9 600	2 500
Infrastructure		*44 328*	*54 543*	*221 964*	*152 735*	*270 048*	*270 048*	*304 214*	*196 369*	*224 591*
Community		127 946	160 303	57 240	5 000	5 000	5 000	14 040	2 215	9 376
Heritage assets		395	147						420	1 500
Investment properties										
Other assets	6	12 749	26 831	6 384		7 971	7 971	18 045	25 405	7 951
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		173 637	95 473	247 259	100 552	181 684	181 684	221 042	155 123	158 964
Infrastructure - Electricity		130 599	87 134	106 110	54 488	116 911	116 911	144 160	147 867	163 877
Infrastructure - Water		40 993	23 021	24 331	53 660	15 567	15 567	96 178	190 330	108 753
Infrastructure - Sanitation		350 111	113 426	30 546	123 241	142 840	142 840	145 925	134 257	160 189
Infrastructure - Other		37 432	45 980	164 752	24 500	260 550	260 550	76 963	48 823	64 500
Infrastructure		*732 772*	*365 034*	*572 999*	*356 441*	*717 552*	*717 552*	*684 268*	*676 400*	*656 282*
Community		292 812	173 025	82 364	7 500	40 534	40 534	44 619	23 185	32 771
Heritage assets		1 612	6 029	-	-	-	-	-	420	1 500
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	81 177	42 379	47 129	9 315	31 626	31 626	95 260	74 465	65 800
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		**1 108 373**	**586 466**	**702 491**	**373 256**	**789 711**	**789 711**	**824 147**	**774 470**	**756 354**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport		173 637	95 473	247 259	888 020	181 684	181 684	221 042	155 123	158 964
Infrastructure - Electricity		130 599	87 134	106 110	95 668	116 911	116 911	144 160	147 867	163 877
Infrastructure - Water		40 993	23 021	24 331	649 838	15 567	15 567	96 178	190 330	108 753
Infrastructure - Sanitation		350 111	113 426	30 546	748 437	142 840	142 840	145 925	134 257	160 189
Infrastructure - Other		37 432	45 980	164 752	26 463	260 550	260 550	76 963	48 823	64 500
Infrastructure		*732 772*	*365 034*	*572 999*	*2 408 426*	*717 552*	*717 552*	*684 268*	*676 400*	*656 282*
Community		292 812	173 025	82 364	34 113	40 534	40 534	44 619	23 185	32 771
Heritage assets		1 612	6 029		644				420	1 500
Investment properties										
Other assets	6	81 177	42 379	47 129	1 613 976	31 626	31 626	95 260	74 465	65 800
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		**1 108 373**	**586 466**	**702 491**	**4 057 159**	**789 711**	**789 711**	**824 147**	**774 470**	**756 354**
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment		162 472	189 243	200 440	183 119	178 104	178 104	200 299	204 456	217 116
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		**162 472**	**189 243**	**200 440**	**183 119**	**178 104**	**178 104**	**200 299**	**204 456**	**217 116**
% of capital exp on renewal of assets		*20.1%*	*70.2%*	*68.5%*	*73.2%*	*55.9%*	*55.9%*	*68.9%*	*40.8%*	*47.5%*
Renewal of Existing Assets as % of deprecn		*114.1%*	*127.8%*	*142.5%*	*86.1%*	*158.9%*	*158.9%*	*167.9%*	*109.8%*	*112.1%*
R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal and R&M as a % of PPE		*17.0%*	*41.0%*	*41.0%*	*4.0%*	*36.0%*	*36.0%*	*41.0%*	*29.0%*	*32.0%*
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials		98 107	142 169	132 939	158 971	166 525	166 525	216 941	228 851	242 002
Contracted Services										
Other expenditure										
Total Repairs and Maintenance Expenditure		**98 107**	**142 169**	**132 939**	**158 971**	**166 525**	**166 525**	**216 941**	**228 851**	**242 002**

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Including repairs and maintenance to agricultural, biological and intangible assets

Free State: Mangaung(MAN) - Table A10 Basic Service Delivery Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Household service targets	1									
Water:										
Piped water inside dwelling		95	166	167	167	167	167	168	170	172
Piped water inside yard (but not in dwelling)		71	5	4	4	4	4	4	3	3
Using public tap (at least min.service level)	2	35								
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		201	171	171	171	171	171	172	173	175
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply		1	2	0	3	3	3	3	3	3
Below Minimum Service Level sub-total		1	2	0	3	3	3	3	3	3
Total number of households	5	**202**	**173**	**171**	**174**	**174**	**174**	**175**	**176**	**178**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		120	124	125	125	125	125	125	127	129
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)		44	45	44	44	44	44	44	42	40
Other toilet provisions (> min.service level)										
Minimum Service Level and Above sub-total		164	169	169	169	169	169	169	169	169
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions		6	2	5	5	5	5	5	5	3
Below Minimum Service Level sub-total		6	2	5	5	5	5	5	5	3
Total number of households	5	**170**	**171**	**174**	**174**	**174**	**174**	**174**	**174**	**172**
Energy:										
Electricity (at least min.service level)		176	176	176	176	176	176	176	176	176
Electricity - prepaid (min.service level)										
Minimum Service Level and Above sub-total		176	176	176	176	176	176	176	176	176
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources		26	26	26	26	26	26	26	26	26
Below Minimum Service Level sub-total		26	26	26	26	26	26	26	26	26
Total number of households	5	203	203	203	203	203	203	203	203	203
Refuse:										
Removed at least once a week		163		163	176	176	176	189	202	205
Minimum Service Level and Above sub-total		163	-	163	176	176	176	189	202	205
Removed less frequently than once a week		4								
Using communal refuse dump		4								
Using own refuse dump		20								
Other rubbish disposal		0								
No rubbish disposal		11		40	27	27	27	27	14	10
Below Minimum Service Level sub-total		40	-	40	27	27	27	27	14	10
Total number of households	5	**203**	**-**	**203**	**203**	**203**	**203**	**216**	**216**	**215**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		169	171	38	50	50	50	50	60	80
Sanitation (free minimum level service)		169	171	38	50	50	50	50	60	80
Electricity/other energy (50kwh per household per month)		169	171	38	87	87	87	87	90	92
Refuse (removed at least once a week)		169	171	38	50	50	50	50	60	80
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)				109 623	11 862	11 862	11 862	13 048	14 353	15 788
Sanitation (free sanitation service)				97 674	7 619	7 619	7 619	8 380	9 218	10 140
Electricity/other energy (50kwh per household per month)				51 057	34 693	34 693	34 693	37 641	40 653	43 905
Refuse (removed once a week)					9 586	9 586	9 586	10 545	11 599	11 599
Total cost of FBS provided (minimum social package)		**-**	**-**	**258 354**	**63 759**	**63 759**	**63 759**	**69 615**	**75 824**	**81 433**
Highest level of free service provided										
Property rates (value threshold)		70 000	70 000	40 000	40 000	40 000 000	40 000 000	40 000	40 000	40 000
Water (kilolitres per household per month)		6	6	6	6	6 000	6 000	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)		70 000	70 000	40 000	40 000	40 000 000	40 000 000	40 000	40 000	40 000
Electricity (kwh per household per month)		50	50	50	50	50 000	50 000	50	50	50
Refuse (average litres per week)		200	200	200	200	200	200	200	200	200
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)		62 809	81 799	110 423	1 288	1 288	1 288	1 416	1 558	1 714
Water		56 850	81 206	109 623	11 862	11 862	11 862	13 048	14 353	15 788
Sanitation		65 354	72 354	97 674	7 619	7 619	7 619	8 380	9 218	10 140
Electricity/other energy		35 047	42 547	51 057	34 693	34 693	34 693	37 641	40 653	43 905
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies	6									
Other										
Total revenue cost of free services provided (total social package)		**220 060**	**277 906**	**368 777**	**55 461**	**55 461**	**55 461**	**60 486**	**65 782**	**71 547**

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Free State: Mangaung(MAN) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(23 546)	135 492	45 461	36 365	4 753	4 753	20 101	7 460	6 825	8 986
Cash + investments at the yr end less applications - R'000	18(1)b	2	(119 055)	(628 291)	(673 503)	43 852	33 360	33 360	(6 186 262)	9 755	39 292	89 373
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.2)	1.0	0.3	0.2	0.0	0.0	0.1	0.0	0.0	0.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	356 403	228 643	286 156	330 781	673 648	673 648	389 814	746 920	728 403	781 123
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	9.5%	24.1%	12.2%	1.1%	(6.0%)	(11.0%)	8.0%	11.1%	7.6%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	96.4%	85.7%	86.9%	92.7%	89.2%	89.2%	29%	85.3%	88.3%	87.7%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.5%	12.3%	5.3%	4.2%	4.2%	4.2%	4.2%	6.0%	5.4%	5.1%
Capital payments % of capital expenditure	18(1)c;19	8	45.8%	112.7%	0.0%	100.0%	93.0%	93.0%	125.4%	98.0%	98.0%	98.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	50.7%	0.0%	27.5%	27.5%	0.0%	43.8%	26.6%	5.1%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	(14.2%)	2.1%	(4.7%)	0.0%	0.0%	1398.4%	(91.4%)	(2.9%)	18.7%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	(64.9%)	(22.5%)	16.5%	0.0%	0.0%	1678.8%	(22.5%)	(5.0%)	(5.0%)
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	16.7%	41.2%	40.7%	42.3%	35.8%	35.8%	32.4%	40.8%	29.0%	32.2%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Free State: Mangaung(MAN) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			15.5%	30.1%	18.2%	7.1%	0.0%	(5.0%)	14.0%	17.1%	13.6%
% incr Property Tax	18(1)a			11.2%	24.2%	14.3%	0.0%	0.0%	2.7%	12.8%	11.6%	10.7%
% incr Service charges - electricity revenue	18(1)a			14.9%	41.9%	20.8%	10.0%	0.0%	(9.0%)	9.6%	19.4%	15.0%
% incr Service charges - water revenue	18(1)a			17.0%	6.1%	11.5%	0.0%	0.0%	9.9%	31.7%	11.9%	10.2%
% incr Service charges - sanitation revenue	18(1)a			15.6%	19.4%	14.0%	0.0%	0.0%	(4.3%)	11.7%	11.8%	10.8%
% incr Service charges - refuse revenue	18(1)a			11.7%	13.6%	23.2%	0.0%	0.0%	(5.6%)	12.7%	9.8%	9.9%
% incr in Service charges - other	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		1 203 685	1 374 641	1 765 915	2 070 251	2 187 345	2 187 345	2 105 498	2 492 539	2 892 430	3 271 296
Service charges			933 374	1 077 976	1 402 178	1 657 194	1 774 287	1 774 287	1 685 406	2 023 408	2 369 258	2 692 561
Property rates			250 173	278 236	345 558	394 830	394 830	394 830	405 477	445 409	497 078	550 375
Service charges - electricity revenue			593 163	681 423	966 793	1 167 997	1 285 090	1 285 090	1 169 317	1 409 096	1 681 916	1 934 203
Service charges - water revenue			244 439	285 954	303 538	338 520	338 520	338 520	371 964	445 979	499 255	549 979
Service charges - sanitation revenue			92 149	106 555	127 253	145 019	145 019	145 019	138 781	161 956	181 082	200 684
Service charges - refuse removal			3 623	4 045	4 593	5 658	5 658	5 658	5 343	6 377	7 005	7 695
Service charges - other			–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment			20 137	18 429	18 178	18 227	18 227	18 227	14 615	23 722	26 094	28 359
Capital expenditure excluding capital grant funding			480 909	252 088	319 055	161 736	287 630	287 630	217 023	252 402	261 043	196 470
Cash receipts from ratepayers	18(1)a		1 438 155	1 475 430	1 710 673	2 198 777	2 362 202	2 362 202	2 330 465	2 864 590	3 284 608	3 706 316
Ratepayer & Other revenue	18(1)a		1 413 634	1 608 538	1 964 012	2 351 966	2 627 491	2 627 491	2 278 522	3 241 887	3 701 184	4 132 175
Change in consumer debtors (current and non-current)			(75 841)	(96 773)	5 442	(17 932)	(17 932)	(17 932)	5 863 502	115 776	(15 536)	94 491
Operating and Capital Grant Revenue	18(1)a		602 105	781 314	860 306	787 929	1 047 379	1 047 379	517 977	1 132 602	1 121 316	1 207 604
Capital expenditure - total	20(1)(vi)		1 108 373	586 466	702 491	373 256	789 711	789 711	447 906	824 147	774 470	756 354
Capital expenditure - renewal	20(1)(vi)		185 417	241 823	285 588	157 735	283 019	283 019	145 127	336 299	224 409	243 418
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants			–	–	–	–	–	–	–	–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			(75 841)	(96 773)	5 442	(17 932)	(17 932)	(17 932)	5 863 502	115 776	(15 536)	94 491

Free State: Mangaung(MAN) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**688 444**	**310 491**	**351 035**	**203 706**	**447 504**	**447 504**	**380 054**	**480 031**	**431 691**
Infrastructure - Road Transport		135 958	42 798	45 984	8 000	32 773	32 773	45 160	14 800	10 200
Roads, Pavements, Bridges and Storm Water		135 958	42 798	45 984	8 000	32 773	32 773	45 160	14 800	10 200
Infrastructure - Electricity		130 271	86 976	100 534	49 488	49 488	49 488	138 835	141 831	162 034
Electricity Reticulation		129 358	80 386	96 498	44 488	44 488	44 488	136 335	141 831	162 034
Street Lighting		913	6 590	4 035	5 000	5 000	5 000	2 500		
Infrastructure - Water		*36 089*	*22 944*	*19 019*	*53 660*	*13 067*	*13 067*	*62 008*	*169 330*	*86 753*
Water Reservoirs and Reticulation		36 089	22 944	19 019	53 660	13 067	13 067	62 008	169 330	86 753
Infrastructure - Sanitation		349 250	111 795	27 208	68 058	94 126	94 126	65 017	114 848	110 705
Sewerage Purification and Reticulation		349 250	111 795	27 208	68 058	94 126	94 126	65 017	114 848	110 705
Infrastructure - Other		36 876	45 978	158 290	24 500	258 050	258 050	69 033	39 223	62 000
Waste Mangement		491		328	1 500	5 576	5 576	18		
Transportation	2	12 768	43 467	131 101	15 000	237 592	237 592	48 970	15 000	15 000
Housing		18 024	325	11 121	8 000	10 917	10 917	20 045	24 223	47 000
Gas										
Other	3	5 593	2 186	15 740		3 965	3 965			
Community		**164 866**	**12 722**	**25 124**	**2 500**	**35 534**	**35 534**	**30 579**	**20 970**	**23 395**
Parks and Gardens		3 416	21						890	2 200
Sportfields		126 976				14 323	14 323	15 000	550	
Community Halls		0						10 000		
Libraries		*771*								
Recreational Facilities		6 198				5 000	5 000	1 493	3 530	3 485
Security and Policing		22 940	11 724	24 943	2 500	15 637	15 637	3 500	16 000	17 710
Buses	7	0								
Clinics		0								
Museums and Art Galleries										
Other		4 564	977	181		574	574	586		
Heritage Assets		**1 218**	**5 882**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Heritage Assets		1 218	5 882							
Investment properties		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Investment properties										
Other Assets		**68 428**	**15 548**	**40 744**	**9 315**	**23 655**	**23 655**	**77 215**	**49 059**	**57 849**
General Vehicles		*7 743*	*193*	*8 952*	*1 550*	*3 714*	*3 714*	*12 220*	*14 570*	*34 900*
Specialised Vehicles	10	1 338	8 342	12 176	-	1	1	5 550	10 300	7 300
Plant and Equipment		19 450	4 095	8 947	170	170	170	18 673	2 319	2 144
Office Equipment		3 471	344	10 670	95	12 270	12 270	21 035	15 432	8 500
Abattoirs										
Markets		4 633			3 000	3 000	3 000	537	2 600	
Civic Land and Buildings		3 031	1 525					19 200	850	3 850
Other Land and Buildings		16 121	565		4 500	4 500	4 500		2 988	1 155
Other		12 641	484							
Agricultural Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Agricultural Assets										
Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets										
Intangibles		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Intangibles										
Total Capital Expenditure on new assets	1	**922 956**	**344 643**	**416 903**	**215 521**	**506 692**	**506 692**	**487 848**	**550 061**	**512 936**

Specialised Vehicles		**1 338**	**8 342**	**12 176**	**-**	**1**	**1**	**5 550**	**10 300**	**7 300**
Refuse		40	5 645	7 360				5 550	10 300	7 300
Fire		1 298	2 697	4 816		1	1			
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Free State: Mangaung(MAN) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure		**44 328**	**54 543**	**221 964**	**152 735**	**270 048**	**270 048**	**304 214**	**196 369**	**224 591**
Infrastructure - Road Transport		37 679	52 674	201 275	92 552	148 911	148 911	175 881	140 323	148 764
Roads, Pavements, Bridges and Storm Water		37 679	52 674	201 275	92 552	148 911	148 911	175 881	140 323	148 764
Infrastructure - Electricity		328	158	5 577	5 000	67 423	67 423	5 325	6 036	1 844
Electricity Reticulation		223	158	5 577	5 000	67 423	67 423	5 225	5 936	1 744
Street Lighting		105						100	100	100
Infrastructure - Water		*4 905*	77	*5 311*	-	*2 500*	*2 500*	*34 170*	*21 000*	*22 000*
Water Reservoirs and Reticulation		4 905	77	5 311		2 500	2 500	34 170	21 000	22 000
Infrastructure - Sanitation		861	1 631	3 339	55 183	48 714	48 714	80 908	19 410	49 483
Sewerage Purification and Reticulation		861	1 631	3 339	55 183	48 714	48 714	80 908	19 410	49 483
Infrastructure - Other		556	3	6 462	-	2 500	2 500	7 930	9 600	2 500
Waste Mangement		491		545				7 930	8 600	2 500
Transportation	2									
Housing		65	3	5 917		2 500	2 500		1 000	
Gas										
Other	3									
Community		**127 946**	**160 303**	**57 240**	**5 000**	**5 000**	**5 000**	**14 040**	**2 215**	**9 376**
Parks and Gardens		1 364	7						600	876
Sportfields		120 613	160 290	56 732	5 000	5 000	5 000	14 000	150	
Community Halls		0								
Libraries										
Recreational Facilities		5 740	6	508					1 300	8 500
Security and Policing		229							165	
Buses	7	0								
Clinics								40		
Museums and Art Galleries										
Other										
Heritage Assets		**395**	**147**	**-**	**-**	**-**	**-**	**-**	**420**	**1 500**
Heritage Assets		395	147						420	1 500
Investment properties		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Investment properties										
Other Assets		**12 749**	**26 831**	**6 384**	**-**	**7 971**	**7 971**	**18 045**	**25 405**	**7 951**
General Vehicles		*1 863*	*32*			*6 681*	*6 681*	*11 517*	*6 435*	*3 030*
Specialised Vehicles	10	442	-	6 107	-	-	-	713	13 363	3 855
Plant and Equipment		6 786	53						67	66
Office Equipment		1 108	26 745	7		1 290	1 290	2 416	250	
Abattoirs										
Markets		19						800	2 200	
Civic Land and Buildings		646		270				2 600	2 030	
Other Land and Buildings		690							1 060	1 000
Other		1 194								
Agricultural Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Agricultural Assets										
Biological Assets		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Biological Assets										
Intangibles		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Intangibles										
Total Capital Expenditure on renewal of existing assets	1	**185 417**	**241 823**	**285 588**	**157 735**	**283 019**	**283 019**	**336 299**	**224 409**	**243 418**
Specialised Vehicles		**442**	**-**	**6 107**	**-**	**-**	**-**	**713**	**13 363**	**3 855**
Refuse										
Fire		442		6 107				713	13 363	3 855
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required" by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Free State: Mangaung(MAN) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-

Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'